

(1) THE LICENSED CLASS B DEALER WHO FIRST RECEIVES THE TURBINE FUEL IN THIS STATE; OR

(2) ANY OTHER DEALER WHO:

(I) USES THE TURBINE FUEL; OR

(II) FIRST SELLS THE TURBINE FUEL IN THIS STATE TO A BUYER WHO DOES NOT HAVE AN EXEMPTION CERTIFICATE THAT AUTHORIZES THE BUYER TO ACQUIRE TURBINE FUEL, IN ACCORDANCE WITH § 9-322 OF THIS SUBTITLE, WITHOUT PAYING THE MOTOR FUEL TAX.

(D) PAYMENT WITH RETURN.

A PERSON REQUIRED TO PAY MOTOR FUEL TAX UNDER THIS SECTION SHALL PAY IT WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE PERSON RECEIVED, SOLD, OR USED THE MOTOR FUEL.

REVISOR'S NOTE: Subsections (a)(1) through (2)(i) and (b) through (d) of this section are new language derived without substantive change from former Art. 56, § 140(c)(2)(ii), § 136(a)(2) and, as it related to payment, (1) and § 137(a) through (c).

Subsection (a)(2)(ii) of this section is new language added to reflect that, under the referenced § 9-322 of this subtitle, licensed dealers are authorized to acquire gasoline from certain other licensed dealers, without paying the motor fuel tax. The Office of the Comptroller indicates that these licensing provisions have been read together with former Art. 56, § 137(b), to defer payment of the tax until sale to a person who is not licensed or acts outside the scope of the license.

Subsections (a) through (c) of this section are revised to clarify who pays the motor fuel tax on specific types of motor fuel, based on limitations as to the type of business in which the taxpayer is engaged. Thus, e.g., former Art. 56, § 136(a) imposed a duty on "every ... special fuel user" with respect to "the sale or use of motor vehicle fuel", but a special fuel user cannot sell any fuel and can use only special fuel. See § 9-301 of this subtitle. Similarly, former Art. 56, § 137(c) did not specify who pays the tax on aviation fuel. Therefore, since only a dealer can handle these fuels if the tax on that fuel has not been paid, subsections (a) and (c) of this section refer to payment by dealers and further reflect the distinctions made for Class B dealers in former Art. 56, § 137(a) and (b).

Similarly, in subsections (b)(2) and (c)(2)(ii) of this section, the words "that authorize the [person]